

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
-----X	Chapter 11 Case No.
	08-13555 (JMP)
	(Jointly Administered)
	Ref. Docket Nos. 31082 & 31085

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

PANAGIOTA MANATAKIS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On September 26, 2012, I caused to be served the:
 - a) "Notice Regarding Second Distributions Pursuant to the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors," dated September 25, 2012 [Docket No. 31082], and
 - b) "August 2012 Post-Effective Operating Report," dated September 25, 2012 [Docket No. 31085],

by causing true and correct copies to be:

- i. delivered via electronic mail to those parties listed on the annexed Exhibit A, and
- ii. enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit B.

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Panagiota Manatakis

Panagiota Manatakis

Sworn to before me this

27th day of September, 2012

/s/ Cassandra Murray

Notary Public, State of New York

No. 01MU6220179

Qualified in the County of Queens

Commission Expires April 12, 2014

EXHIBIT A

Email Addresses

aaaronson@dilworthlaw.com	aseuffert@lawpost-nyc.com
aalfonso@willkie.com	ashmead@sewkis.com
abeaumont@fklaw.com	asnow@ssbb.com
abraunstein@riemerlaw.com	aunger@sidley.com
acaton@kramerlevin.com	austin.bankruptcy@publicans.com
acker@chapman.com	avenes@whitecase.com
adam.brezine@hro.com	azylberberg@whitecase.com
adarwin@nixonpeabody.com	bankr@zuckerman.com
adiamond@diamondmccarthy.com	bankruptcy@goodwin.com
aeckstein@blankrome.com	bankruptcy@morrisoncohen.com
aentwistle@entwistle-law.com	bankruptcy@ntexas-attorneys.com
afriedman@irell.com	bankruptcymatters@us.nomura.com
agbanknewyork@ag.tn.gov	barbra.parlin@hklaw.com
aglenn@kasowitz.com	bbsignani@postschell.com
agold@herrick.com	bcarlson@co.sanmateo.ca.us
agoldstein@tnsj-law.com	bdk@schlamstone.com
aisenberg@saul.com	bguiney@pbwt.com
akantesaria@oppenheimerfunds.com	bkmail@prommis.com
akolod@mosessinger.com	bmanne@tuckerlaw.com
akornikova@lcbf.com	bmiller@mofo.com
alum@ftportfolios.com	boneill@kramerlevin.com
amarder@msek.com	brian.corey@greentreecreditsolutions.com
amartin@sheppardmullin.com	brosenblum@jonesday.com
amcmullen@boultcummings.com	broy@rltlawfirm.com
amenard@tishmanspeyer.com	bruce.wright@sutherland.com
andrew.brozman@cliffordchance.com	bstrickland@wtplaw.com
andrew.lourie@kobrekim.com	btrust@mayerbrown.com
angelich.george@arentfox.com	bturk@tishmanspeyer.com
ann.reynaud@shell.com	bwolfe@sheppardmullin.com
anthony_boccanfuso@aporter.com	cahn@clm.com
aoberry@bermanesq.com	calbert@reitlerlaw.com
aostrow@beckerglynn.com	canelas@pursuitpartners.com
apo@stevenslee.com	carol.weinerlevy@bingham.com
aquale@sidley.com	cbelisle@wfw.com
arahl@reedsmith.com	cbelmonte@ssbb.com
arheume@riemerlaw.com	cbrotstein@bm.net
arlbank@pbfc.com	cdesiderio@nixonpeabody.com
arosenblatt@chadbourn.com	cgoldstein@stcwlaw.com
arthur.rosenberg@hklaw.com	chammerman@paulweiss.com
arwolf@wlrk.com	charles@filardi-law.com
	charles_malloy@aporter.com

chipford@parkerpoe.com
chris.donoho@lovels.com
christopher.schueller@bipc.com
clarkb@sullcrom.com
clynch@reedsmith.com
cmontgomery@salans.com
cohen@sewkis.com
colea@gtlaw.com
contact@lawofficesjje.com
cp@stevenslee.com
cpappas@dilworthlaw.com
craig.goldblatt@wilmerhale.com
crmomjian@attorneygeneral.gov
cs@stevenslee.com
csalomon@beckerglynn.com
cschreiber@winston.com
cshore@whitecase.com
cshulman@sheppardmullin.com
ctatelbaum@adorno.com
cwalsh@mayerbrown.com
cward@polsinelli.com
cweber@ebg-law.com
cweiss@ingramllp.com
dallas.bankruptcy@publicans.com
daniel.guyder@allenoverly.com
dave.davis@isgria.com
david.bennett@tklaw.com
david.heller@lw.com
david.powlen@btlaw.com
david.seligman@kirkland.com
davids@blbglaw.com
davidwheeler@mvalaw.com
dbalog@intersil.com
dbarber@bsblawyers.com
dbaumstein@whitecase.com
dbesikof@loeb.com
dcimo@gjb-law.com
dcoffino@cov.com
dcrapo@gibbonslaw.com
ddavis@paulweiss.com
ddrebsky@nixonpeabody.com

ddunne@milbank.com
deggermann@kramerlevin.com
deggert@freebornpeters.com
demetra.liggins@tklaw.com
dfelder@orrick.com
dflanigan@polsinelli.com
dgrimes@reedsmith.com
dhayes@mcguirewoods.com
dheffer@foley.com
diconzam@gtlaw.com
djoeph@stradley.com
dkleiner@velaw.com
dkozusko@willkie.com
dlemay@chadbourne.com
dlipke@vedderprice.com
dludman@brownconnery.com
dmcguire@winston.com
dmurray@jenner.com
dneier@winston.com
dodonnell@milbank.com
dove.michelle@dorsey.com
dpegno@dpklaw.com
draelson@fisherbrothers.com
dravin@wolffsamson.com
drose@pryorcashman.com
drosenzweig@fulbright.com
drosner@goulstonstorrs.com
drosner@kasowitz.com
dshaffer@wtplaw.com
dshemano@pwkllp.com
dspelfogel@foley.com
dtatge@ebglaw.com
dtheising@harrisonmoberly.com
dwdykhouse@pbwt.com
dwildes@stroock.com
dworkman@bakerlaw.com
easmith@venable.com
echang@steinlubin.com
ecohen@russell.com
efleck@milbank.com
efriedman@fklaw.com

efriedman@friedumspring.com
eglas@mccarter.com
ekbergc@lanepowell.com
eleicht@whitecase.com
eli.mattioli@klgates.com
ellen.halstead@cwt.com
emerberg@mayerbrown.com
enkaplan@kaplanlandau.com
eobrien@sbchlaw.com
erin.mautner@bingham.com
eschwartz@contrariancapital.com
esmith@dl.com
etillinghast@sheppardmullin.com
ezujkowski@emmetmarvin.com
ezweig@optonline.net
fbp@ppgms.com
ffm@bostonbusinesslaw.com
fhyman@mayerbrown.com
foont@foontlaw.com
francois.janson@hklaw.com
fsosnick@shearman.com
fyates@sonnenschein.com
gabriel.delvirginia@verizon.net
gbray@milbank.com
ggitomer@mkbattorneys.com
ggoodman@foley.com
giddens@hugheshubbard.com
gkaden@goulstonstorrs.com
glenn.siegel@dechert.com
gmoss@riemerlaw.com
gravert@ravertpllc.com
gpsilbury@jsslw.com
harrisjm@michigan.gov
harveystrickon@paulhastings.com
hbeltzer@mayerbrown.com
heim.steve@dorsey.com
heiser@chapman.com
hollace.cohen@troutmansanders.com
holsen@stroock.com
howard.hawkins@cwt.com
hseife@chadbourn.com

hsnovikoff@wlrk.com
hsteel@brownrudnick.com
icatto@mwe.com
igoldstein@dl.com
igoldstein@proskauer.com
ilevee@lowenstein.com
ira.herman@tklaw.com
isgreene@hhlaw.com
israel.dahan@cwt.com
iva.uroic@dechert.com
jacobsonn@sec.gov
james.heaney@lawdeb.com
james.mcclammy@dpw.com
james.sprayregen@kirkland.com
jamestecce@quinnemanuel.com
jamie.nelson@dubaic.com
jar@outtengolden.com
jason.jurgens@cwt.com
jay.hurst@oag.state.tx.us
jay@kleinsolomon.com
jbecker@wilmingtontrust.com
jbeemer@entwistle-law.com
jbeiery@co.sanmateo.ca.us
jbird@polsinelli.com
jbromley@cgsh.com
jcarberry@cl-law.com
jchristian@tobinlaw.com
jchubak@proskauer.com
jdoran@haslaw.com
jdrucker@coleschotz.com
jdyas@halperinlaw.net
jean-david.barnea@usdoj.gov
jeanites@whiteandwilliams.com
jeannette.boot@wilmerhale.com
jeff.wittig@coair.com
jeffery.black@bingham.com
jeffrey.sabin@bingham.com
jeldredge@velaw.com
jen.premisler@cliffordchance.com
jennifer.demarco@cliffordchance.com
jennifer.gore@shell.com

jeremy.eiden@ag.state.mn.us
jfalowski@reedsmith.com
jflaxer@golenbock.com
jfox@joefoxlaw.com
jfreeberg@wfw.com
jg5786@att.com
jgenovese@gjb-law.com
jguy@orrick.com
jherzog@gklaw.com
jhiggins@fdlaw.com
jhorgan@phxa.com
jhuggett@margolisedelstein.com
jim@atkinslawfirm.com
jjoyce@dresslerpeters.com
jjtancredi@daypitney.com
jjureller@klestadt.com
jkehoe@btkmc.com
jlarar@maynardcooper.com
jlawlor@wmd-law.com
jlee@foley.com
jlevitin@cahill.com
jlipson@crockerkuno.com
jlovi@steptoe.com
jlscott@reedsmith.com
jmaddock@mcguirewoods.com
jmakower@tnsj-law.com
jmazermarino@msek.com
jmcginley@wilmingtontrust.com
jmelko@gardere.com
jmerva@fult.com
jmmurphy@stradley.com
jmr@msf-law.com
jnadritch@olshanlaw.com
jnm@mccallaraymer.com
john.monaghan@hklaw.com
john.rapisardi@cwt.com
jorbach@hahnhausen.com
joseph.cordaro@usdoj.gov
joshua.dorchak@bingham.com
jowen769@yahoo.com
jowolf@law.nyc.gov

joy.mathias@dubaiic.com
jpintarelli@mofo.com
jporter@entwistle-law.com
jprol@lowenstein.com
jrabinowitz@rtlalawfirm.com
jrsmith@hunton.com
jschwartz@hahnhausen.com
jsheerin@mcguirewoods.com
jshickich@riddellwilliams.com
jsmairo@pbnlaw.com
jstoll@mayerbrown.com
jsullivan@mosessinger.com
jteitelbaum@tblawllp.com
jtimko@shutts.com
jturf@schiffhardin.com
jtougas@mayerbrown.com
judy.morse@crowedunlevy.com
jvail@ssrl.com
jwallack@goulstonstorr.com
jwang@sipc.org
jwcohen@daypitney.com
jweiss@gibsondunn.com
jwest@velaw.com
jwh@njlawfirm.com
kanema@formanlaw.com
karen.wagner@dpw.com
kdwbankruptcydepartment@kelleydrye.com
keckhardt@hunton.com
keith.simon@lw.com
ken.coleman@allenoverly.com
ken.higman@hp.com
kerry.moynihan@hro.com
kgwynne@reedsmith.com
kiplok@hugheshubbard.com
kjarashow@fklaw.com
kkelly@ebglaw.com
kkolbig@mosessinger.com
klyman@irell.com
klynch@formanlaw.com
kmayer@mccarter.com
kobak@hugheshubbard.com

korr@orrick.com
kovskyd@pepperlaw.com
kpiper@steptoe.com
kressk@pepperlaw.com
kreynolds@mklnwnc.com
krosen@lowenstein.com
kuehn@bragarwexler.com
kurt.mayr@bgllp.com
lacyr@sullcrom.com
landon@streusandlandon.com
lapeterson@foley.com
lathompson@co.sanmateo.ca.us
lberkoff@moritthock.com
lee.stremba@troutmansanders.com
lgotko@fklaw.com
lgranfield@cgsh.com
lhandelsman@stroock.com
linda.boyle@twtelecom.com
lisa.ewart@wilmerhale.com
lisa.kraidin@allenoverly.com
ljkotler@duanemorris.com
lkatz@ltblaw.com
lkiss@klestadt.com
lmarinuzzi@mofo.com
lmay@coleschotz.com
lmcgowen@orrick.com
lml@ppgms.com
lnashelsky@mofo.com
loizides@loizides.com
lromansic@steptoe.com
lscarcella@farrellfritz.com
lschweitzer@cgsh.com
lubell@hugheshubbard.com
lwhidden@salans.com
mabrams@willkie.com
maofiling@cgsh.com
marc.chait@sc.com
margolin@hugheshubbard.com
mark.bane@ropesgray.com
mark.deveno@bingham.com
mark.ellenberg@cwt.com

mark.ellenberg@cwt.com
mark.hellerer@pillsburylaw.com
mark.sherrill@sutherland.com
martin.davis@ots.treas.gov
marvin.clements@ag.tn.gov
matt@willaw.com
matthew.klepper@dlapiper.com
maustin@orrick.com
max.polonsky@skadden.com
mbenner@tishmanspeyer.com
mberman@nixonpeabody.com
mberman@nixonpeabody.com
mbienenstock@proskauer.com
mbloemsma@mhjur.com
mbossi@thompsoncoburn.com
mcademartori@sheppardmullin.com
mcantor@normandyhill.com
mccombst@sullcrom.com
mcordone@stradley.com
mcto@debevoise.com
mcyganowski@oshr.com
mdorval@stradley.com
melorod@gtlaw.com
meltzere@pepperlaw.com
metkin@lowenstein.com
mfeldman@willkie.com
mgordon@briggs.com
mgreger@allenmatkins.com
mh1@mccallaraymer.com
mhopkins@cov.com
michael.frege@cms-hs.com
michael.kelly@monarchlp.com
michael.kim@kobrekim.com
michael.mccrory@btlaw.com
millee12@nationwide.com
miller@taftlaw.com
mimi.m.wong@irscounsel.treas.gov
mitchell.ayer@tklaw.com
mjedelman@vedderprice.com
mjr1@westchestergov.com
mkjaer@winston.com

mlahaie@akingump.com
mlandman@lcbf.com
mlichtenstein@crowell.com
mlynch2@travelers.com
mmendez@hunton.com
mmooney@deilylawfirm.com
mmorreale@us.mufg.jp
mneier@ibolaw.com
monica.lawless@brookfieldproperties.com
mpage@kelleydrye.com
mparry@mosessinger.com
mpomerantz@julienandschlesinger.com
mprimoff@kayescholer.com
mpucillo@bermanesq.com
mrosenthal@gibsondunn.com
mruetzel@whitecase.com
mschimel@sju.edu
mschlesinger@julienandschlesinger.com
msegarra@mayerbrown.com
mshiner@tuckerlaw.com
msiegel@brownrudnick.com
msolow@kayescholer.com
mspeiser@stroock.com
mstamer@akingump.com
mvenditto@reedsmith.com
mwarren@mtb.com
nathan.spatz@pillsburylaw.com
ncoco@mwe.com
neal.mann@oag.state.ny.us
ned.schodek@shearman.com
neilberger@teamtogut.com
newyork@sec.gov
nherman@morganlewis.com
nickolas.karavolas@pillsburylaw.com
nissay_10259-0154@mhmjapan.com
nlepore@schnader.com
notice@bkcyllaw.com
oipress@travelers.com
otccorpactions@finra.org
paronzon@milbank.com
patrick.oh@freshfields.com

paul.turner@sutherland.com
pbattista@gjb-law.com
pbosswick@ssbb.com
pdublin@akingump.com
peisenberg@lockelord.com
peter.gilhuly@lw.com
peter.macdonald@wilmerhale.com
peter.simmons@friedfrank.com
peter@bankrupt.com
pfeldman@oshr.com
phayden@mcguirewoods.com
philip.wells@ropesgray.com
pmaxcy@sonnenschein.com
ppascuzzi@ffwplaw.com
ppatterson@stradley.com
psp@njlawfirm.com
ptrain-gutierrez@kaplanlandau.com
ptrostle@jenner.com
r.stahl@stahlzeloe.com
raj.madan@bingham.com
ramona.neal@hp.com
raul.alcantar@ropesgray.com
rbeacher@pryorcashman.com
rbernard@foley.com
rbyman@jenner.com
rdaversa@orrick.com
relgidely@gjb-law.com
rfleischer@pryorcashman.com
rfrankel@orrick.com
rfriedman@silvermanacampora.com
rgmason@wlrk.com
rgraham@whitecase.com
rhett.campbell@tklaw.com
richard.fingard@newedge.com
richard.lear@hklaw.com
richard.levy@lw.com
richard.tisdale@friedfrank.com
richard@rwmplc.com
ritkin@steptoe.com
rjones@boultcummings.com
rleek@hodgsonruss.com

rlevin@cravath.com
rmatzat@hahnhausen.com
rnetzer@willkie.com
robert.bailey@bnymellon.com
robert.dombroff@bingham.com
robert.henoch@kobrekim.com
robert.malone@dbr.com
robert.yalen@usdoj.gov
robin.keller@lovells.com
roger@rnagioff.com
ronald.silverman@bingham.com
ross.martin@ropesgray.com
rqureshi@reedsmith.com
rrainer@wmd-law.com
rreid@sheppardmullin.com
rroupinian@outtengolden.com
rrussell@andrewskurth.com
rterenzi@stcwlaw.com
russj4478@aol.com
rwasserman@cftc.gov
rwyron@orrick.com
s.minehan@aozorabank.co.jp
sabin.willett@bingham.com
sabramowitz@velaw.com
sabvanrooy@hotmail.com
sagolden@hhlaw.com
sally.henry@skadden.com
samuel.cavior@pillsburylaw.com
sandyscafaria@eaton.com
sara.tapinekis@cliffordchance.com
scargill@lowenstein.com
schannej@pepperlaw.com
schepis@pursuitpartners.com
schnabel.eric@dorsey.com
schristianson@buchalter.com
schwartzmatthew@sullcrom.com
scottshelley@quinnemanuel.com
scousins@armstrongteasdale.com
sdnyecf@dor.mo.gov
sehlers@armstrongteasdale.com
seichel@crowell.com

sfelderstein@ffwplaw.com
sfineman@lchb.com
sfox@mcguirewoods.com
sgordon@cahill.com
sgubner@ebg-law.com
shannon.nagle@friedfrank.com
sharbeck@sipc.org
shari.leventhal@ny.frb.org
shgross5@yahoo.com
sidorsky@butzel.com
slerman@ebglaw.com
slerner@ssd.com
slevine@brownrudnick.com
sloden@diamondmccarthy.com
smayerson@ssd.com
smillman@stroock.com
smulligan@bsblawyers.com
snewman@katskykorins.com
sory@fdlaw.com
spiotto@chapman.com
splatzer@platzerlaw.com
sree@lcbf.com
sschultz@akingump.com
sselbst@herrick.com
sshimshak@paulweiss.com
sskelly@teamtogut.com
sstarr@starrandstarr.com
steele@lowenstein.com
stephen.cowan@dlapiper.com
steve.ginther@dor.mo.gov
steven.troyer@commerzbank.com
steven.usdin@flastergreenberg.com
steven.wilamowsky@bingham.com
steven@blbglaw.com
streusand@streusandlandon.com
susheelkirpalani@quinnemanuel.com
sweyl@haslaw.com
swolowitz@mayerbrown.com
szuch@wiggin.com
tannweiler@greerherz.com
tarbit@cftc.gov

tbrock@ssbb.com
tdewey@dpklaw.com
tduffy@andersonkill.com
teresa.oxford@invescoaim.com
tgoren@mofo.com
thaler@thalertgertler.com
thomas.califano@dlapiper.com
thomas_noguerola@calpers.ca.gov
tim.desieno@bingham.com
timothy.brink@dlapiper.com
timothy.palmer@bipc.com
tjfreedman@pbnlaw.com
tkarcher@dl.com
tkiriakos@mayerbrown.com
tlauria@whitecase.com
tmacwright@whitecase.com
tmarrion@haslaw.com
tnixon@gklaw.com
toby.r.rosenberg@irscounsel.treas.gov
tomwelsh@orrick.com
tony.davis@bakerbotts.com
tslome@msek.com
ttracy@crockerkuno.com
tunrad@burnslev.com
twheeler@lowenstein.com
ukreppel@whitecase.com
villa@streusandlandon.com
vmilione@nixonpeabody.com
vrubinstein@loeb.com
walter.stuart@freshfields.com
wanda.goodloe@cbre.com
wballaine@lcbf.com
wbenzija@halperinlaw.net
wchen@tnsj-law.com
wcurchack@loeb.com
wdase@fzwz.com
wfoster@milbank.com
william.m.goldman@dlapiper.com
wiltenburg@hugheshubbard.com
wisotska@pepperlaw.com
wk@pwlawyers.com

wmaher@wmd-law.com
wmarcari@ebglaw.com
wmckenna@foley.com
wsilverm@oshr.com
wswearingen@llf-law.com
wtaylor@mccarter.com
wweintroub@fklaw.com
wzoberman@bermanesq.com
yamashiro@sumitomotrust.co.jp
yuwatoko@mofo.com

EXHIBIT B

OFFICE OF THE US TRUSTEE
TRACY HOPE DAVIS, ESQ.
ELISABETTA G. GASPARINI, ESQ.
ANDREA B. SCHWARTZ, ESQ.
33 WHITEHALL STREET, 21ST FLOOR
NEW YORK, NY 10004

INTERNAL REVENUE SERVICE
SPECIAL PROCEDURES BRANCH
ATTN: DISTRICT DIRECTOR
290 BROADWAY
NEW YORK, NY 10007